

**IN THE UNITED STATES DISTRICT COURT**  
**FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

<b>UNITED STATES OF AMERICA</b>	<b>:</b>	<b>CRIMINAL NO. _____</b>
<b>v.</b>	<b>:</b>	<b>DATE FILED: _____</b>
<b>VIVIAN K. WILLIAMS</b>	<b>:</b>	<b>VIOLATIONS:</b> <b>18 U.S.C. § 1341 (mail fraud - 4 counts)</b> <b>26 U.S.C. § 7206(1) (willfully filing false</b> <b>federal income tax returns - 4 counts)</b>

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**INFORMATION**

**COUNTS ONE THROUGH FOUR**

**THE UNITED STATES ATTORNEY CHARGES THAT:**

At all times relevant to this information:

1. From approximately 1997 through approximately May 2008, defendant VIVIAN K. WILLIAMS was employed at International Women's Apparel Incorporated ("IWA"), a subsidiary of the Hartmarx Corporation. IWA is a distributor of women's clothing and apparel, located at 610 Uhler Road, Easton, Pennsylvania. Defendant WILLIAMS was employed in various positions at IWA including Administrative Assistant to the President and Director of Human Resources. Her duties and responsibilities included sales and marketing, accounting, human resources, merchandising; and she had authority to approve and sign purchase orders, invoices, and checks in amounts of less than \$75,000, if these matters were in the normal course of business.

## **THE SCHEME**

2. From in or about 1999, through in or about June 2008, in the Eastern District of Pennsylvania and elsewhere, defendant

### **VIVIAN K. WILLIAMS**

devised and intended to devise a scheme to defraud IWA, and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

### **MANNER AND MEANS**

It was part of the scheme that:

3. On or about August 25, 1999, defendant VIVIAN K. WILLIAMS created a business entity called “The Copy Connection,” located at 2423 Washington Street, Allentown, Pennsylvania, which purported to be a copy and print service to other commercial business entities. In fact, this was a fictitious business with a post office box in New York City, New York, which had been opened by defendant WILLIAMS to facilitate the fraudulent scheme.

4. Between 1999 and June 2008, defendant VIVIAN K. WILLIAMS defrauded IWA by creating false and fictitious invoices from “The Copy Connection,” which she submitted to her employer IWA for payment. In fact, as defendant WILLIAMS well knew, no services or materials were ever provided by “The Copy Connection” to IWA.

5. Defendant VIVIAN K. WILLIAMS opened a small business basic savings account at the Bank of America in the name of “Vivian K. Williams, trading as The Copy Connection,” for the purpose of depositing the embezzled funds received as a result of the fraudulent scheme. Defendant WILLIAMS then withdrew the funds or transferred them to other personal savings and checking accounts.

6. For approximately nine years, between 1999 and June 2008, defendant VIVIAN K. WILLIAMS embezzled funds from IWA by submitting false and fictitious invoices to IWA for payment, and obtaining payment by checks from IWA, which defendant WILLIAMS deposited into an account that she controlled. Defendant WILLIAMS used all of the funds exclusively for her personal use, and without the knowledge or authorization of her employer, and not for the benefit of IWA.

7. Between in or about 1999 and in or about June 2008, as a result of her fraudulent scheme, defendant VIVIAN K. WILLIAMS defrauded IWA of money based upon false representations and fictitious invoices, for a total loss amount of approximately \$1,663,129.00.

8. On each of the dates listed below, each date constituting a separate count, in the Eastern District of Pennsylvania, and elsewhere, defendant

**VIVIAN K. WILLIAMS,**

for the purpose of executing the scheme described above, and attempting to do so, knowingly caused to be delivered by mail according to the directions thereon, various items described, as follows:

<u>COUNT</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	July 30, 2004	check no. 3408 mailed from Allentown, PA, payable to University of Miami, Miami, FL	\$12,069.39

<u>COUNT</u>	<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
2	December 13, 2004	check no. 3456 mailed from Allentown, PA, payable to University of Miami, Miami, FL	\$10,690.36
3	August 16, 2005	check no. 3653 mailed from Allentown, PA, payable to University of Miami, Miami, FL	\$8,000.00
4	August 22, 2006	check no. 3863 mailed from Allentown, PA, payable to University of Miami, Miami, FL	\$10,516.00

All in violation of Title 18, United States Code, Section 1341.

**COUNT FIVE**

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**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

On or about April 15, 2005, in the Eastern District of Pennsylvania, defendant

**VIVIAN K. WILLIAMS**

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2004, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant WILLIAMS did not believe to be true and correct as to every material matter, in that the return reported taxable income of approximately \$47,950.00, when in fact, as defendant WILLIAMS well knew, she failed to report additional taxable income of approximately \$222,841.06.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT SIX**

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**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

On or about April 15, 2006, in the Eastern District of Pennsylvania, defendant

**VIVIAN K. WILLIAMS**

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2005, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant WILLIAMS did not believe to be true and correct as to every material matter, in that the return reported taxable income of approximately \$61,824.00, when in fact, as defendant WILLIAMS well knew, she failed to report additional taxable income of approximately \$362,860.11.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT SEVEN**

**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

On or about April 15, 2007, in the Eastern District of Pennsylvania, defendant

**VIVIAN K. WILLIAMS**

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2006, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant WILLIAMS did not believe to be true and correct as to every material matter, in that the return reported taxable income of approximately \$43,002.00, when in fact, as defendant WILLIAMS well knew, she failed to report additional taxable income of approximately \$269,120.30.

In violation of Title 26, United States Code, Section 7206(1).

**COUNT EIGHT**

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**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

On or about April 15, 2008, in the Eastern District of Pennsylvania, defendant

**VIVIAN K. WILLIAMS**

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2007, which was verified by a written declaration that it was made under the penalty of perjury and filed with the Internal Revenue Service, which defendant WILLIAMS did not believe to be true and correct as to every material matter, in that the return reported taxable income of approximately \$47,813.00, when in fact, as defendant WILLIAMS well knew, she failed to report additional taxable income of approximately \$206,970.96.

In violation of Title 26, United States Code, Section 7206(1).

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**MICHAEL L. LEVY**  
**United States Attorney**